

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AGUA PERFECT OF EL PASO PO BOX 56 MOBERLY, MO 65270	904	Secured: \$3,712.35 Priority: Administrative: Unsecured: Total: \$3,712.35	11/28/2005	DELPHI CORPORATION (05-44481)
AKSYS LTD TWO MARRIOTT DR LINCOLNSHIRE, IL 60069	15142	Secured: Priority: Administrative: \$93,393.28 Unsecured: Total: \$93,393.28	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
AKSYS LTD TWO MARRIOTT DR LINCOLNSHIRE, IL 60069	15143	Secured: \$2,867,337.05 Priority: Administrative: Unsecured: Total: \$2,867,337.05	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
AL SERRA CHEVROLET G6167 S SAGINAW ST GRAND BLANC, MI 48439	3347	Secured: Priority: Administrative: Unsecured: \$79.39 Total: \$79.39	04/28/2006	DELPHI CORPORATION (05-44481)
ALPHA 1 INDUCTION SERVICE CTR 1525 OLD ALUM CREEK DR COLUMBUS, OH 43209-2712	9381	Secured: Priority: Administrative: Unsecured: \$36,250.00 Total: \$36,250.00	07/10/2006	DELPHI CORPORATION (05-44481)
AM SHEET METAL INC AM METAL SPECIALTIES 410 W 2ND AVE S WILLIAMSPORT, PA 17702	2179	Secured: Priority: Administrative: Unsecured: \$154,240.39 Total: \$154,240.39	03/03/2006	DELPHI CORPORATION (05-44481)
APPLIED INDUSTRIAL TECHNOLOGIES TX LP ONE APPLIED PLAZA E 36TH ST & EUCLID AVE CLEVELAND, OH 44115-5056	10636	Secured: Priority: Administrative: Unsecured: \$1,823.46 Total: \$1,823.46	07/25/2006	DELPHI CHINA LLC (05-44577)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	11532	Secured: Priority: Administrative: Unsecured: \$22,832.95 Total: \$22,832.95	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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BALL SYSTEMS 622 S RANGE LINE RD STE 624 B CARMEL, IN 46032	1769	Secured: Priority: Administrative: Unsecured: \$34,000.00 Total: \$34,000.00	02/03/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BERGQUIST CO THE 18930 W 78TH ST CHANHASSEN, 55317	12447	Secured: Priority: Administrative: Unsecured: \$3,047.09 Total: \$3,047.09	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317	12450	Secured: Priority: Administrative: Unsecured: \$6,879.00 Total: \$6,879.00	07/28/2006	DELPHI CORPORATION (05-44481)
BREMEN BEARINGS INC 2928 GARY DR PLYMOUTH, IN 46563	5575	Secured: Priority: Administrative: Unsecured: \$25,148.96 Total: \$25,148.96	05/10/2006	DELPHI CORPORATION (05-44481)
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	1903	Secured: Priority: \$48.94 Administrative: Unsecured: Total: \$48.94	02/08/2006	DELPHI CORPORATION (05-44481)
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	1906	Secured: Priority: \$2,039.00 Administrative: Unsecured: Total: \$2,039.00	02/08/2006	DELPHI CORPORATION (05-44481)
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	1904	Secured: Priority: \$1,957.60 Administrative: Unsecured: Total: \$1,957.60	02/08/2006	DELPHI CORPORATION (05-44481)
CANANWILL INC 1234 MARKET ST STE 340 PHILADELPHIA, PA 19107	261	Secured: \$1,688,465.33 Priority: Administrative: Unsecured: Total: \$1,688,465.33	10/31/2005	DELPHI CORPORATION (05-44481)

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CDW COMPUTER CENTERS INC PO BOX 5126 TIMONIUM, MD 21094	267	Secured: Priority: Administrative: Unsecured: \$214.75 Total: \$214.75	11/01/2005	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
CHARLES HANEY PROVOST UMPHREY LAW FIRM 490 PARK STEET BEAUMONT, TX 77701	1603	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/18/2006	DELPHI CORPORATION (05-44481)
CINDY PALMER AS PR OF THE ESTATE OF MICHAEL PALMER DECEASED 1024 N MICHIGAN AVE SAGINAW, MI 48605	848	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/28/2005	DELPHI CORPORATION (05-44481)
COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 RICHMOND, VA 23218	9643	Secured: Priority: Administrative: \$28,328.32 Unsecured: Total: \$28,328.32	07/17/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
CON WAY TRANSPORTATION 5555 RUFE SNOW DR STE 5515 N RICHLAND HILLS, TX 76180	2241	Secured: Priority: Administrative: Unsecured: \$537.00 Total: \$537.00	01/17/2006	SPECIALTY ELECTRONICS, INC (05-44539)
DICKSON FINANCE GROUP INC DICKSON ALLAN 2800 LIVERNOIS TROY, MI 48083	7453	Secured: Priority: Administrative: Unsecured: \$20,000.00 Total: \$20,000.00	06/05/2006	DELPHI CORPORATION (05-44481)
DJ PRODUCTS INC 1009 4TH ST NW LITTLE FALLS, MN 56345	391	Secured: Priority: Administrative: Unsecured: \$5,677.50 Total: \$5,677.50	11/07/2005	DELPHI CORPORATION (05-44481)
DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	7340	Secured: Priority: Administrative: Unsecured: \$2,014.22 Total: \$2,014.22	06/02/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)

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ETAS INC 3021 MILLER RD ANN ARBOR, MI 48103	9779	Secured: Priority: Administrative: Unsecured: \$9,752.87 Total: \$9,752.87	07/18/2006	DELPHI CHINA LLC (05-44577)
FERRO MAGNETICS SHANGHAI LTD 228 XIUYAN RD KANGQIAO INDUST ZONE PUDONG NEW DISTRICT SHANGHAI, 201315 CHINA	9033	Secured: Priority: Administrative: Unsecured: \$6,500.00 Total: \$6,500.00	07/05/2006	DELPHI CORPORATION (05-44481)
FRENCH JL UK LTD FRENCHJL 16 FREEBOURNES RD WITHAM ESSEX, CM8 3DX UNITED KINGDOM	4401	Secured: Priority: Administrative: Unsecured: \$9,580.08 Total: \$9,580.08	05/02/2006	DELPHI CORPORATION (05-44481)
FURNACE CONTROL CORP 5610 WEST FLORIST AVE MILWAUKEE, WI 53218-1621	10241	Secured: Priority: Administrative: Unsecured: \$3,119.78 Total: \$3,119.78	07/21/2006	DELPHI CORPORATION (05-44481)
GLOBAL MANUFACTURING SOLUTIONS INC 9562 N DIXIE HWY FRANKLIN, OH 45005	431	Secured: Priority: \$15,510.00 Administrative: Unsecured: Total: \$15,510.00	11/08/2005	DELPHI CORPORATION (05-44481)
GLOBAL SUPPORT SOFTWARE CORP 249 CENTRAL PARK AVE STE 200 VIRGINIA BEACH, VA 23462	2951	Secured: Priority: Administrative: Unsecured: \$1,625.00 Total: \$1,625.00	04/27/2006	DELPHI CORPORATION (05-44481)
HELVEOT RUBBER & PLASTIC TECHNOLOGIES 158 N MAIN ST PLYMOUTH, MI 48170	931	Secured: Priority: Administrative: Unsecured: \$83,542.70 Total: \$83,542.70	11/29/2005	DELPHI CORPORATION (05-44481)
HERITAGE ENVIRONMENTAL SERVICES INC L 2419 COLUMBUS, OH 43260	5968	Secured: Priority: Administrative: Unsecured: \$3,246.80 Total: \$3,246.80	05/16/2006	DELPHI CORPORATION (05-44481)

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INDOFF INC 1508 A BELVIDERE ST EL PASO, TX 79912	5576	Secured: Priority: Administrative: Unsecured: \$131.25 Total: \$131.25	05/10/2006	DELPHI CORPORATION (05-44481)
KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018	15566	Secured: Priority: Administrative: Unsecured: \$2,792.90 Total: \$2,792.90	07/31/2006	DELPHI CONNECTION SYSTEMS (05-44624)
KENNETH MASON PUBLICATIONS LTD THE BOOK BARN WESTBOURNE HAMPSHIRE ENGLAND PO10 8RS, UNITED KINGDOM	3061	Secured: Priority: Administrative: Unsecured: \$480.00 Total: \$480.00	04/27/2006	DELPHI CORPORATION (05-44481)
KING COLLISION CENTER INC 2000 N RIVER RD WARREN, OH 44483	1228	Secured: Priority: Administrative: Unsecured: \$2,416.31 Total: \$2,416.31	12/21/2005	DELPHI CORPORATION (05-44481)
MAYER TOOL & ENGINEERING INC 1404 N CTRVILLE RD STRUGIS, MI 49091	8648	Secured: Priority: Administrative: Unsecured: \$18,550.00 Total: \$18,550.00	06/27/2006	DELPHI CORPORATION (05-44481)
MODEL ELECTRONICS INC 615 E CRESCENT AVE RAMSEY, NJ 07446	135	Secured: Priority: Administrative: Unsecured: \$102,823.24 Total: \$102,823.24	10/27/2005	DELPHI CORPORATION (05-44481)
MONTGOMERY COUNTY TREASURER PO BOX 817600 DAYTON, OH 45481	8538	Secured: \$80,205.43 Priority: Administrative: Unsecured: Total: \$80,205.43	06/26/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
NATIONAL CITY COMMERCIAL CAPITAL CORPORATION 995 DALTON AVE CINCINNATI, OH 45203	8717	Secured: Priority: Administrative: Unsecured: \$20,035.86 Total: \$20,035.86	06/28/2006	DELPHI CORPORATION (05-44481)

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PARAMOUNT HEALTH CARE 337X PO BOX 9566 TOLEDO, OH 43697	4432	Secured: Priority: Administrative: Unsecured: \$175,705.00 Total: \$175,705.00	05/02/2006	DELPHI CORPORATION (05-44481)
PAUL C MALLIS AND MARY ANN MALLIS TRUSTEES FOR MALLIS FAMILY TRUST DTD 112583 1128 ARDEN RD PASADENA, CA 91106-4148	10692	Secured: Priority: Administrative: Unsecured: \$6,678.00 Total: \$6,678.00	07/26/2006	DELPHI CORPORATION (05-44481)
PRECISION PLASTIC INC PO BOX 329 900 W CONNEX ION WAY COLUMBIA CITY, IN 46725	7479	Secured: \$2,954.46 Priority: Administrative: Unsecured: Total: \$2,954.46	06/05/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
RIDGEWOOD USA LTD 2501 CHICAGO ST STE 2 VALPARAISO, IN 46383	5578	Secured: Priority: Administrative: Unsecured: \$7,504.54 Total: \$7,504.54	05/10/2006	DELPHI CORPORATION (05-44481)
ROBERT A DENTON INC 2967 WATERVIEW DR ROCHESTER HILLS, MI 48309	561	Secured: Priority: Administrative: Unsecured: \$54,240.20 Total: \$54,240.20	11/14/2005	DELPHI CORPORATION (05-44481)
RSA INC ADD CHG 06 21 04 AH 525 TYLER RD UNIT S SAINT CHARLES, IL 60174	3968	Secured: Priority: Administrative: Unsecured: \$2,575.40 Total: \$2,575.40	05/01/2006	DELPHI CORPORATION (05-44481)
SCHENCK PEGASUS CORP 2890 JOHN R RD TROY, MI 48093	1689	Secured: Priority: Administrative: Unsecured: \$2,879.00 Total: \$2,879.00	01/30/2006	DELPHI CORPORATION (05-44481)
SECURITY CORPORATION 22325 ROETHEL DR NOVI, MI 48375	6373	Secured: Priority: Administrative: Unsecured: \$43,200.00 Total: \$43,200.00	05/19/2006	DELPHI CORPORATION (05-44481)

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SENSORDATA TECHNOLOGIES INC 43626 UTICA RD STERLING HEIGHTS, MI 48314-235	6581	Secured: Priority: Administrative: Unsecured: \$10,478.50 Total: \$10,478.50	05/22/2006	DELPHI CORPORATION (05-44481)
SUNNY METAL INC 1209 E DAYTON YELLOW SPRINGS RD 210 FAIRBORN, OH 45324	98	Secured: Priority: Administrative: Unsecured: \$65,280.00 Total: \$65,280.00	10/25/2005	DELPHI CORPORATION (05-44481)
TAWAS INDUSTRIES COMPONENTS INC 905 CEDER ST TAWAS, MI 48763	13504	Secured: Priority: Administrative: Unsecured: \$519,815.68 Total: \$519,815.68	07/25/2006	DELPHI CORPORATION (05-44481)
TAX COLLECTOR SANTA CLARA COUNTY COUNTY ADMINISTRATION BUILDING 70 W HEDDING ST EAST WING 6TH FL SAN JOSE, CA 95110-1767	9179	Secured: Priority: Administrative: \$9,070.70 Unsecured: Total: \$9,070.70	07/10/2006	DELPHI CORPORATION (05-44481)
THE LEE COMPANY PO BOX 424 WESTBROOK, CT 06498	11621	Secured: Priority: Administrative: Unsecured: \$46,579.40 Total: \$46,579.40	07/27/2006	DELPHI CORPORATION (05-44481)
TREASURER STATE OF OHIO OHIO DEPARTMENT OF HEALTH 161 SOUTH HIGH ST STE 400 AKRON, OH 44308	1476	Secured: Priority: Administrative: Unsecured: \$1,326.00 Total: \$1,326.00	01/09/2006	DELPHI CORPORATION (05-44481)
WOMENS BUSINESS ENTERPRISE NAT COUNCIL 1120 CONNECTICUT AVE NW STE 1000 WASHINGTON, DC 20036	11149	Secured: Priority: Administrative: Unsecured: \$15,000.00 Total: \$15,000.00	07/26/2006	DELPHI CORPORATION (05-44481)
Total:		55	\$6,321,625.68	